

**Pengaruh Debt to Equity Ratio, Earnings Per Share, Net Profit Margin
terhadap Nilai Perusahaan Makanan dan Minuman di Bursa Efek
Indonesia pada Tahun 2012-2015.**

GAYUH DATU RISMARA

(Pembimbing : Ririh Dian Pratiwi, SE, MSi, AK,CA, CFMA)

Akuntansi - S1, FEB, Universitas Dian Nuswantoro

www.dinus.ac.id

Email : 212201302375@mhs.dinus.ac.id

ABSTRAK

Nilai perusahaan sangatlah penting untuk perkembangan suatu perusahaan karena dapat mencerminkan kemampuan suatu perusahaan. Penelitian ini meneliti pengaruh Debt to Equity Ratio, Earning Per Share, dan Net Profit Margin terhadap nilai perusahaan (Tobin's Q). Dalam penelitian ini, sampel yang digunakan yaitu berjumlah 78 perusahaan manufaktur sektor makanan dan minuman pada tahun 2012-2015. Pemilihan sampel ini menggunakan purpose sampling. Jenis data yang digunakan yaitu data sekunder antara lain Laporan Keuangan Tahunan, dan ICMD tahun 2015. Metode analisis data yang dilakukan adalah uji normalitas, uji autokorelasi, uji multikolonieritas, uji heteroskedastisitas, uji t dan uji f. metode analisis penelitian ini menggunakan regresi linier berganda. Dalam studi tersebut, hasil penelitian menunjukkan bahwa variabel DER, EPS, dan NPM secara simultan mempengaruhi nilai perusahaan. Hasil penelitian menunjukkan bahwa secara parsial, variabel DER, EPS dan NPM mempengaruhi nilai perusahaan. Hasil koefisien determinasi menunjukkan sebesar 43%. Hasil tersebut menandakan bahwa 43% variabel independen mampu menjelaskan variabel dependen, dan 57% dijelaskan oleh variabel lain.

Kata Kunci : Debt to Equity Ratio (DER); Earnings Per Share (EPS); Net Profit Margin (NPM); Tobin's Q

The Effect of Debt to Equity Ratio, Earnings Per Share, Net Profit Margin on Firm Value of Food and Beverages in Indonesia Stock Exchange Over the period 2012 to 2015.

GAYUH DATU RISMARA

(Lecturer : Ririh Dian Pratiwi, SE, MSi, AK,CA, CFMA)
*Bachelor of Accounting - S1, Faculty of Economy & Business,
DINUS University
www.dinus.ac.id
Email : 212201302375@mhs.dinus.ac.id*

ABSTRACT

A firm value is important for the development of a company because it can reflect the ability of a company. This study examines the effect of Debt to Equity Ratio, Earnings Per Share, and Net Profit Margin on firm value (Tobin's Q). In this study, there are 78 manufacturing food and beverage companies as sample during 2012 to 2015 by using purposive sampling technique. The data used was secondary data including the Annual Financial Statements, and ICMD 2015. The data analysis method performed were normality test, autocorrelation test, multicollinearity test, heteroscedasticity test, t test and f test. Analysis method of this research used multiple linear regression. In the study, result of research indicates that variables of DER, EPS, and NPM are simultaneously affect the firm value. The result of research shows that as partially, variables of DER, EPS and NPM affect the firm value. The determination coefficient result showed 43%. That's about 43% indicated the ability of the independent variables to explain the dependent variable while 57% explained by the other variables.

Keyword : Debt to Equity Ratio (DER); Earnings Per Share (EPS); Net Profit Margin (NPM); Tobin's Q